

## **Schedule 2**

### **Disclosures**

- a. Hilco, from time to time, engages in business on a joint venture basis with other nationally recognized retail liquidation firms, including without limitation, its contractual joint venture partners in these cases: (i) Gordon Brothers Retail Partners, LLC (“Gordon Brothers”), (ii) Tiger Capital Group, LLC (“Tiger”), and (iii) B. Riley Retail Solutions, LLC (“B. Riley”). Additionally, affiliates of Hilco are partners with, have partnered with, or may partner with such entities or affiliates of such entities in matters unrelated to the Debtors.
- b. Prior to the Petition Date, ReStore Capital (BBB), LLC (“ReStore”), an affiliate of Hilco, and certain of the Debtors, including Bed Bath & Beyond, Inc., Buy Buy Baby, Inc., and Liberty Procurement Co. Inc., executed that certain Amended and Restated Consignment Agreement dated April 4, 2023 (the “Consignment Agreement”). The Consignment Agreement contemplated that ReStore would purchase and consign goods to such Debtors for sale in the Debtors’ retail stores. ReStore has not consigned any goods to the Debtors and no fees are due and owing by the Debtors to ReStore under the Consignment Agreement.
- c. Bed Bath & Beyond Canada L.P. (“Bed Bath Canada”), a Canadian affiliate of the Debtors, and a contractual joint venture comprised of Hilco Merchant Retail Solutions ULC, an affiliate of Hilco, GORDON BROTHERS CANADA ULC, an affiliate of Gordon Brothers, Tiger Asset Solutions Canada, ULC, an affiliate of Tiger, and B. Riley Retail Canada, ULC, an affiliate of B. Riley (collectively, the “Canadian Joint Venture”), are parties to that certain Amended & Restated Consulting Agreement dated February 20, 2023, pursuant to which the Canadian Joint Venture are providing merchandise liquidation and store closing services to Bed Bath Canada in connection with its *Companies’ Creditors Arrangement Act* proceedings pending in the Ontario Superior Court of Justice (Commercial List).
- d. JPMorgan Chase Bank, N.A. engaged Hilco Valuation Services, LLC, an affiliate of Hilco, to appraise the inventory assets of the Debtors in 2023.
- e. Hilco Enterprise Valuation Services, LLC, an affiliate of Hilco, was engaged by the Debtors in 2022 to appraise certain intellectual property assets.
- f. Hilco and certain of its affiliates are party to a credit facility whereby Hilco is a guarantor. Bank of America, N.A., JPMorgan Chase Bank, N.A., Bank of Montreal, Fifth Third Bank, and US Bank are participatory lenders in such credit facility.
- g. In 2021, Accenture Inc., an affiliate of Accenture LLP, purchased partnership interests and assets of HRC Advisory LP and HRC Advisory Canada ULC, which companies were Hilco affiliates.
- h. Hilco Real Estate, LLC (“HRE”), an affiliate of Hilco, provides lease restructuring and disposition services for its commercial real estate clients. HRE may have transacted with one or more of the parties-in-interest identified as landlords of the Debtors on matters unrelated to the Debtors.

- i. In matters unrelated to the Debtors, affiliates of Hilco have previously performed asset appraisal, asset liquidation, field exam, and/or other advisory services for (or related to) the following entities and/or clients of such entities: (i) Bank of America, (ii) Bank of Montreal, (iii) Barclays Bank, (iv) BB&T, (v) Capital One, (vi) CIT Bank, (vii) Citibank, (viii) HSBC, (ix) JPMorgan Chase Bank, (x) Lifetime Brands Inc., (xi) MUFG Union Bank, N.A., (xii) PNC Bank, (xiii) Schurman Retail Group which may be affiliated with American Greetings and Papyrus, (xiv) Scotia Bank, (xv) Somerset Capital Group, (xvi) TD Bank, (xvii) Truist Bank, (xviii) Union Bank, and (xix) Wells Fargo Bank. Hilco does not believe that these connections create a conflict of interest regarding the Debtors or these chapter 11 cases.
- j. In matters unrelated to the Debtors, Hilco and its affiliates have worked or partnered with the following parties in matters unrelated to the Debtors and these chapter 11 cases: (i) Ares Management, (ii) Authentic Brands Group, (iii) Blue Torch Capital, (iv) Centerbridge Partners, (v) CSC Generation Holdings, Inc., (vi) Deloitte Consulting LLP, (vii) Epstein Becker & Green PC, (viii) Faegre Drinker Biddle & Reath LLP, (ix) GSO Capital Partners, (x) KPMG, (xi) Lazard, (xii) MidCap Financial, (xiii) Morgan Lewis & Bockius LLP, (xiv) Morgan Stanley & Company LLC, (xv) Norton Rose Fulbright US LLP, (xvi) Osler Hosking & Harcourt LLP, (xvii) SB360 Capital Partners, (xviii) Silver Point Capital, and (xix) Sycamore Partners.
- k. Because of the magnitude of the entire creditor list in these cases, it is possible that Hilco may represent or may have represented other creditors of the Debtors but does not represent any such creditors in connection with these cases. Hilco presently or in the past has served as a professional person in other matters, wholly unrelated to the Debtors or these cases, in which other attorneys, accountants and other professionals of the Debtors, creditors, or other parties in interest may have also served or serve as professional persons.